GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Section 9 (1) of the Act-Notifying the State Tax Rates for services– Certain Amendments made - Notification- Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 445 Dated: 21-08-2018

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.259, Revenue (Commercial Taxes-II), 29th June, 2017
3. G.O.Ms.No.386, Revenue (Commercial Taxes-II), 22nd August, 2017
4. G.O.Ms.No.460, Revenue (Commercial Taxes-II), 16th October, 2017
5. G.O.Ms.No.551, Revenue (Commercial Taxes-II), 16th November, 2017
6. G.O.Ms.No.552, Revenue (Commercial Taxes-II), 16th November, 2017
7. G.O.Ms.No.556, Revenue (Commercial Taxes-II), 17th November, 2017
8. G.O.Ms.No.88, Revenue (Commercial Taxes-II), 19th February, 2018

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:23-08-2018.

2. This notification shall be deemed to have come into force with effect on and from 27th of July, 2018.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification issued vide G.O.Ms.No.259, Revenue (Commercial Taxes-II), Department dated. 29th June, 2017 hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

"*Explanation.* - For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, the State Government or any local authority in which they are engaged as public authorities"

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon’ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER